

**Commonwealth of Massachusetts
Personal Income Tax Filers and Liability by Income Level
Calendar (Tax) Years 2003 and 1994**

(Amounts, except income level are in thousands)

<u>Calendar Year 2003 (or Fiscal Year 2004)</u>				
<u>Income Level</u>	<u>Number of Filers</u>	<u>Percentage of Total</u>	<u>Personal Income Tax Liability</u>	<u>Percentage of Total</u>
\$100,001 and higher	405,104	12%	\$ 4,416,981	55%
\$75,001 - \$100,000	266,179	8%	1,008,220	13%
\$50,001 - \$75,000	450,676	14%	1,164,688	14%
\$25,001 - \$50,000	807,287	25%	1,127,217	14%
\$10,001 - \$25,000	674,895	21%	317,698	4%
\$10,000 and lower	<u>681,768</u>	<u>21%</u>	<u>25,383</u>	<u>0%</u>
 Total	 <u>3,285,909</u>	 <u>100%</u>	 <u>\$ 8,060,187</u>	 <u>100%</u>

<u>Calendar Year 1994 (or Fiscal Year 1995)</u>				
<u>Income Level</u>	<u>Number of Filers</u>	<u>Percentage of Total</u>	<u>Personal Income Tax Liability</u>	<u>Percentage of Total</u>
\$100,001 and higher	145,702	5%	\$ 1,859,871	34%
\$75,001 - \$100,000	144,394	5%	657,647	12%
\$50,001 - \$75,000	354,128	13%	1,096,024	20%
\$25,001 - \$50,000	748,402	26%	1,295,258	24%
\$10,001 - \$25,000	748,066	26%	500,032	9%
\$10,000 and lower	<u>686,178</u>	<u>24%</u>	<u>28,302</u>	<u>1%</u>
 Total	 <u>2,826,870</u>	 <u>100%</u>	 <u>\$ 5,437,134</u>	 <u>100%</u>

Source: Massachusetts Department of Revenue - data is from last closed tax years.